

Tax Board of Assessment Review

Minutes for February 25, 2008

The meeting was called to order at 6:00 p.m.

Board members present were Chairman Tom Heskin, Fred Rogan and Peter Certo. Tax Assessor Elaine Mondillo and Recording Secretary Jennifer Scotto were also present for this meeting.

Case No. 07-126

Joseph J. & Lorna M. Rodio

Mr. Rodio feels that his property located at 11 Belmont Drive should be assessed at \$690,000 instead of the current assessed value of \$775,700. Mr. Rodio used comps located on Morgan Court and Steeple Lane. Mr. Rodio stated that the property located at 6 Morgan Court sold for \$660,000 in 2006 and the property on 37 Steeple Lane sold for \$675,000 in September of 2007 and it was assessed at \$688,200. Mr. Rodio also stated that the Town of Lincoln has an easement on this property for a retention pond that takes up about 30,000 square feet. Mr. Rodio said that he was waiting to get back an appraisal on the land portion. He stated that the land value is where he has the most concerns. He feels that he should not be taxed for 1.5 acres with the pond taking up some of the land.

All of the Board members feel that Mr. Rodios' land portion is assessed at a fair value with consideration to the retention pond taking up a portion of his property. All Board members voted unanimously to deny Mr. Rodio's request to lower his current

assessment.

Case No. 07-125

Robert & Joseph J. Rodio

This piece of land is currently assessed at \$238,800. Mr. Rodio stated that this property located on New England Way was known as the Elm Tree Dump over 30 years ago. Mr. Rodio stated that he has been working with the D.E.M. to try to clear the title on this property due to contamination. According to Mr. Rodio, the dump was closed in 1973 and in 1981 he received his first notice stating that the land was contaminated. Mr. Rodio stated that he has several options which include: going after previous owners and making them pay to clean up the property, place a deed restriction on the corner portion of the lot where the dump used to be located or cap off the contaminated part by paving or covering with dirt and grass and deed that portion to the D.E.M. Mr. Rodio stated that he cannot use this land the way it is and he cannot use it if it is cleaned up. He claims that if the contaminated portion is paved, no cars would ever be allowed to park on it.

He has been waiting a very long time for the D.E.M. to give him some sort of direction as to what can be done with this contaminated portion. Mr. Rodio would just like to cap the land. To clean up this property it will cost anywhere between \$300,000 and \$400,000. Mr. Rodio said that some Engineers have looked into this property and they say that the contamination levels are not significant due to the Elm Tree Dump only disposing of household materials, not industrial

materials.

Tax Assessor Elaine Mondillo stated that Mr. Rodio did not indicate what his opinion of value would be. There was also no appraisal done on this property. Board member Peter Certo stated that if the contaminated portion is paved cars would be allowed to park on it. Chairman, Tom Heskin stated that he would need to see more clarification from the D.E.M. All Board members voted unanimously to deny any requests to lower the current assessment value.

Case No. 07-091

Cumberland Christian Fellowship

Pastor Chap Bettis came to speak on behalf of the Cumberland Christian Fellowship. This property is currently assessed at \$466,800. Pastor Bettis feels that the assessment value is too high. He stated that this property is currently on the market for \$309,000. He also had an appraisal company by the name of White Appraisal give an official appraisal of \$280,000. Pastor Bettis claims a reason for such a low appraisal is due to the lack of curb cuts for parking. Pastor Bettis stated that they bought a property in Attleboro, Massachusetts that has double the space and is cheaper. He also stated that they are leasing this property out to a church right now. Tax Assessor Elaine Mondillo said that she has met with Pastor Bettis prior to this meeting and he expressed some concerns with the assessment and how that may be a deterring factor to potential buyers. The Tax Assessor stated that this property is tax exempt and if someone else were to purchase this property it would be

reassessed and could possibly become non-exempt if the property changes to residential or commercial. All Board members voted unanimously to deny Pastor Bettis' requests to lower the assessment based upon the above facts stated by the Tax Assessor.

Case No.'s 07-079, 07-080, 07-081, 07-082 & 07-083

Roland Montigny

Mr. Montigny stated that 29, 59, 64 and 69 Main Street all increased by 30% each. Mr. Montigny stated that these four properties located in Albion are apartment buildings and the stairways are very narrow and steep, the fire escapes are not in good shape and there is a lot of unused space throughout the buildings. He stated that the people who rent these apartments have resided there for 40-50 years and they have low rents. Mr. Montigny's appraiser, Mr. Carpenter, stated that the depreciation number does not take into consideration the functionality amount of obsolescence. Mr. Montigny is really concerned with the 30% increase in properties.

Board member Peter Certo questioned Tax Assessor Elaine Mondillo why there was an increase of 30% over the course of just one year. Elaine Mondillo stated that that statement was incorrect. There was a 30% increase but that was over the course of three years (from the 2003 to 2006 assessments). Elaine Mondillo also stated that some neighborhoods' land values did go up more than other neighborhoods. Due to the information that the Tax Assessor provided to the Board members, all Board members voted unanimously to deny Mr. Montigny's request to lower any of his

assessments.

Case No.'s 07-122 & 07-123

Donald Schafrath

The property located at Plat 34 Lot 207 is where Mr. Schafrath resides and Plat 34 Lot 055 is vacant land located next to his home. Mr. Schafrath stated that he had an appraisal done on 34-207.0 but he did not have the papers with him at that time. Mr. Schafrath also stated that his home is old and only a very small amount of repairs have been made. Mr. Schafrath is questioning why the land portion of the valuation for Plat 34 Lot 207 is \$138,200 and the land valuation for Plat 34 Lot 055 is \$136,100. Why is there a difference of \$2100? He also stated that a retaining wall needs to be in place on Plat 34 Lot 055. Mr. Schafrath claims that there is a 30-40 ft. drop and the land tapers off like a wedge.

Due to Mr. Schafrath not showing any documentation and or appraisals to support his presentation all Tax Board members voted unanimously to deny Mr. Schafrath's requests to lower his assessments.

Case No. 07-098

Vincent A. DiSciullo

Mr. DiSciullo states that his condo is one of five that are all the same style (Bristol style) with the exception of unit numbers 30 and 31 which added sunrooms to there condos and they are being assessed the same amount as a condo without a sunroom. All three of these

condos have an assessment of \$495,000. Mr. DiSciullo feels that either his assessment needs to go down or the other units with sunrooms should go up.

Tax Assessor Elaine Mondillo looked at the field cards for the units with sunrooms and she stated that there should be an add-on of \$25,000 for the sunrooms. Tax Assessor Elaine Mondillo will go and reassess units 30 and 31. All Board members voted unanimously for the Tax Assessor to reassess units 30 and 31 and keep Mr. DiSciullo's assessment as is.

Case No. 07-089

Garen L. & Janet Walker

This property is a three family that is located at 174 Hazel Street. The Walkers current assessment value is \$342,100 and the Walkers' opinion of value is between \$290,000 and \$317,000. The Walkers' stated that the house needs a considerable amount of work done. The home is very old and the vinyl siding needs to be stripped and resided and will cost approximately \$20,000 to dispose of and re-do. The Walkers' showed the Board members pictures of the siding that is cracked and breaking off of the exterior part of the home. This 3 family has three separate heating systems which consist of radiators.

The Walkers' also provided pictures for the heating system and proved that it is extremely old. The windows are wooden and the roof needs to be redone. Mrs. Walker stated that she got a price to fix the roof two years ago and she was given a quote of \$10,000. The Walkers' stated that other homes in the area are assessed lower and

they have new siding and new windows. The Walkers' are using the following comps: 101 Hazel Street (3 family), 98 Hazel Street (3 family) and 173 Hazel Street (2 family). 101 Hazel Street has an assessment total of \$317,200. 98 Hazel Street has an assessment total of \$315,700. 173 Hazel Street has an assessment total of \$286,900. There is a slight difference in the depreciation; The Walkers' property is average and the 3 comps are fair.

Tax Assessor Elaine Mondillo was instructed by the Board members to go do a walk-through of the property and look into the comp that the Walkers' supplied at 101 Hazel Street. All Board members voted unanimously that this appeal will remain open and pending based upon the outcome of the walk-through and review of comp at 101 Hazel Street.

Case No. 07-124

Rhode Island Industrial Facilities Corporation

This property is located at 2 Quality Drive and is currently assessed at \$3,733,400. The opinion of value for this property is \$3 million. The Vice President of this Corporation stated that this property consists of a large bakery that is owner occupied. He arrived at the assessment of \$3 million based on an income approach only. He also stated that there is a 5% vacancy rate and it is roughly \$47 per square foot.

All Board members feel that the current assessment value is fair and accurate and all Board members voted unanimously to deny any requests to lower the current assessment.

Case No. 07-097

B.W. Materials Inc.

This property is located at 5 Wellington Road and is used for a manufacturing company. The total current assessment is \$4,585,400. The reason they are appealing this assessment is due to the height of the ceilings in the building. In a warehouse building the height of the ceilings is on average, 20-22 feet and BW Materials Inc. only has 15 feet. They stated that would never be able to go from manufacturing to a warehouse due to the height restrictions. They are asking that be assessed at \$27 or \$28 per square foot and they feel that this is a very fair amount.

Board member Peter Certo stated that most comps had higher ceilings than BW Materials Inc. All Board members suggested that Tax Assessor Elaine Mondillo review the field card for Gorham Co. on Jenckes Hill Road as a comp because Gorham had 15 foot ceilings. All Board members voted unanimously to have Tax Assessor Elaine Mondillo make a decision based on the information for Gorham.

Case No. 07-127

Wake Robin Square LLC

The current assessment for this property is \$1.9 million and the

opinion of value that they feel is fair is \$1.5 million. They feel that this property has some limitations. The land the building sits upon consists of different elevations. They state that $\frac{1}{4}$ to a $\frac{1}{3}$ of the lot is sloped in topography. Another limitation they have is there is a water and sewer easement to the Town of Lincoln on the land. They claim that because of the easements and sloped topography there does not leave much room for possible expansion. The Town has a rating of “good” for the overall property and they feel that a rating of “average” is more suitable. They also stated that they also have no frontage to George Washington Highway. The only comp that they used was a Dunkin Donuts which is located on Eddie Dowling Highway.

Board member Fred Rogan stated that even though there are easements on the property no expansion could take place because they would not have enough room for additional parking and Fred Rogan stated that that argument is a moot one. Board member Peter Certo stated that the new restaurant, Trattoria Romano, is a very nice restaurant and that would most likely receive a higher rating and if you were to recalculate the assessment with the new restaurant in place the assessment would go up. Based on the facts supplied by the Board members all Board members voted unanimously to deny any requests to lower the current assessment.

Case No.'s 07-070 & 07-071

Fairlawn Oil Service Inc.

Attorney George Prescott spoke on behalf of Fairlawn Oil Service, and he stated that for the property located at 3 Sherman Avenue (golf course) there was an increase of \$323,800 over one year. Mr. Prescott does not believe land values could increase that much in such a short time span. For the vacant land on Smithfield Avenue, Mr. Prescott stated there was an increase of 30% or \$47,300 over the course of one year.

Board member Peter Certo noted that on those two properties the increases were over the span of three years; not one year. All Board members voted unanimously to deny any requests to lower the assessments on both properties due to the increases being normal and consistent throughout the Town.

Case No.'s 07-072 & 07-073

Fairlawn Oil Service Inc.

Tangible Accounts: 06-00576-00 & 06-00570-00

Attorney George Prescott spoke on behalf of Fairlawn Oil Service for the two tangible accounts that are located at 3 Sherman Avenue for the golf course and 935 Smithfield Avenue for an office. For the tangible account 06-00576-00 located at the golf course, Mr. Prescott feels that they only have a value of \$52,700. The current assessment for this tangible account is for \$63,861. For the tangible account 06-00570-00 located at 935 Smithfield Avenue, Mr. Prescott feels that

they only have a value of \$10,000. The current assessment for this tangible account is for \$34,928.

The Tax Assessor Elaine Mondillo showed Mr. Prescott the tangible forms which clearly show how she arrived at those figures. She stated that every year the owner of the business fills out the tangible forms with the information that the owner perceives is accurate and then she is required to use certain formulas that comply with Rhode Island General Laws to arrive at those amounts. All Board members voted unanimously to deny the requests to lower the assessments on these tangible accounts due to the tangible form calculations being based on what the owner of the business supplied to the Tax Assessor Department.

Decisions for meetings that were left open upon further reviewing:

Case No. 07-023

Michael & Lisa Hill

This meeting was left open so that Tax Assessor Elaine Mondillo could confirm if the measurements for the living room were correct, check the number of plumbing fixtures and review and compare some comps that Mrs. Hill supplied at the first meeting. According to the Tax Assessor the measurements were correct as was the number of plumbing fixtures. She also reviewed the comps and felt there was no reason to change the assessment. All Board members voted unanimously to leave the assessment as is.

Case No. 07-027

Matthew & Pauline Eannarino

This meeting was left open upon the Tax Assessor completing a walk-through of the home again, particularly the basement. The Tax Assessor Elaine Mondillo stated that there was a TV and furniture and a computer in the basement and the room was getting a good amount use. The Tax Assessor felt that a 5% obsolesce factor was fair. The new assessment amount will be \$289,100.

Case No. 07-050

Yuri Minyayluk

Tax Assessor Elaine Mondillo did another walk-through of the property and informed the Tax Board members that the Reval. Co. already apply an obsolesce factor of 20% because it's too overbuilt for the neighborhood. The Tax Board members voted unanimously to up the obsolesce factor to 30%.

Case No. 07-009

Hovsep J. Donoyan

Tax Assessor Elaine Mondillo did a walk-through of the property and stated that the home has a lot of deferred maintenance. The Tax Assessor suggested lowering the assessment from \$465,200 to \$450,200. All Tax Board members voted unanimously to change the assessment amount to \$450,200.

Case No. 07-054

Donald & Lisa Harootunian

Tax Assessor Elaine Mondillo did a walk-through of the property again. She stated that the Harootunian's assessment is already lower than the other homes in the neighborhood. Based upon the walk-through the Tax Assessor suggested that the Harootunian's assessment be lowered from \$369,000 to \$361,900. All Tax Board members voted unanimously to change the assessment amount to \$361,900.

Case No. 07-022

The Limerock Center

Tax Assessor Elaine Mondillo did another walk-through of the property. Due to no signed Purchase of Sale agreement and poor management of property the Tax Board members voted unanimously that the 25% depreciation value is fair enough and that the assessment should remain as is.

Motion made by Member Fred Rogan and seconded by Member Peter Certo to adjourn meeting.

Meeting adjourned at 10:10 p.m.